

UNITED STATES TAX COURT
WASHINGTON, DC 20217

ANA LUISA M. CARANDANG,)	
)	
Petitioner,)	
)	
v.)	Docket No. 19224-19S.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

On May 19, 2020, the Court issued an Order To Show Cause directing the parties to show cause why this case should not be dismissed for lack of jurisdiction on the ground that the petition was not timely filed. On May 20, 2020, respondent filed a Response to the Order Dated May 19, 2020. In it, respondent stated that, due to clerical error, respondent did not issue the notices of determination at issue by certified mail. Instead, respondent asserted that the petition was timely filed pursuant to I.R.C. section 6015(e)(1)(A)i(I) because it was mailed to the Tax Court more than 6 months after respondent received petitioner's request for section 6015 relief.

Accordingly, and for cause, it is

ORDERED that the Court's Order To Show Cause, dated May 19, 2020, is hereby discharged.

(Signed) Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
May 21, 2020

SERVED May 22 2020